



## STATE OF ILLINOIS

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Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195 Report Period Beginning: 7/1/2002 Ending: 6/30/2003

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>240</u>	Skilled (SNF)	<u>240</u>	<u>87,600</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>240</u>	TOTALS	<u>240</u>	<u>87,600</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF			<u>2,671</u>	<u>2,671</u>	8
9	SNF/PED					9
10	ICF	<u>51,831</u>	<u>30,515</u>		<u>82,346</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>51,831</u>	<u>30,515</u>	<u>2,671</u>	<u>85,017</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 97.05%

D. How many bed-hold days during this year were paid by Public Aid?

652 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)Meals on WheelsF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?  
YES ☒ NO ☐H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES ☐ NO ☒I. On what date did you start providing long term care at this location?  
Date started 09/20/81

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 09/20/81 NO ☐K. Was the facility certified for Medicare during the reporting year?  
YES ☒ NO ☐ If YES, enter number  
of beds certified 24 and days of care provided 2,671Medicare Intermediary Administar Federal

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 06/30/03 Fiscal Year: 06/30/03

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number      Lieberman Geriatric Health Centre      #      0026195      Report Period Beginning:      07/01/02      Ending:      06/30/03

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	757,401	36,118	98,667	892,186		892,186		892,186			1
2	Food Purchase		590,837		590,837		590,837	(56,748)	534,089			2
3	Housekeeping	341,863	50,967	144,791	537,621		537,621		537,621			3
4	Laundry	111,646	6,931	177,141	295,718		295,718	(18,157)	277,561			4
5	Heat and Other Utilities			362,088	362,088		362,088		362,088			5
6	Maintenance	272,405	38,612	267,925	578,942		578,942	(2,942)	576,000			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	1,483,315	723,465	1,050,612	3,257,392		3,257,392	(77,847)	3,179,545			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			10,000	10,000		10,000		10,000			9
10	Nursing and Medical Records	5,168,709	299,676	258,989	5,727,374		5,727,374	(516)	5,726,858			10
10a	Therapy			294,924	294,924		294,924	(4,501)	290,423			10a
11	Activities	275,691	566	31,099	307,356		307,356		307,356			11
12	Social Services	234,741	141		234,882		234,882		234,882			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	5,679,141	300,383	595,012	6,574,536		6,574,536	(5,017)	6,569,519			16
	<b>C. General Administration</b>											
17	Administrative	417,521		16,445	433,966		433,966	165,151	599,117			17
18	Directors Fees											18
19	Professional Services			231,326	231,326		231,326	(13,738)	217,588			19
20	Dues, Fees, Subscriptions & Promotions			44,353	44,353		44,353	(9,561)	34,792			20
21	Clerical & General Office Expenses	1,022,693	59,524	71,699	1,153,916		1,153,916	(3,654)	1,150,262			21
22	Employee Benefits & Payroll Taxes			1,998,983	1,998,983		1,998,983	(62,145)	1,936,838			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,330	4,330		4,330		4,330			24
25	Other Admin. Staff Transportation			2,087	2,087		2,087		2,087			25
26	Insurance-Prop.Liab.Malpractice			122,164	122,164		122,164		122,164			26
27	Other (specify):*											27
28	<b>TOTAL General Administration</b>	1,440,214	59,524	2,491,387	3,991,125		3,991,125	76,053	4,067,178			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	8,602,670	1,083,372	4,137,011	13,823,053		13,823,053	(6,811)	13,816,242			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			1,357,661	1,357,661		1,357,661		1,357,661			30
31	Amortization of Pre-Op. & Org.			15,292	15,292		15,292	(15,292)				31
32	Interest			293,493	293,493		293,493	(626)	292,867			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,666,446	1,666,446		1,666,446	(15,918)	1,650,528			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		194,722	20,521	215,243		215,243		215,243			39
40	Barber and Beauty Shops		1,582	63,507	65,089		65,089	(53,137)	11,952			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		196,304	215,428	411,732		411,732	(53,137)	358,595			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,602,670	1,279,676	6,018,885	15,901,231		15,901,231	(75,866)	15,825,365			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,869)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(626)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(9,561)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(233,452)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (245,508)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	169,642	17	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 169,642		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (75,866)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Lieberman Geriatric Health Centre

ID# 0026195

Report Period Beginning: 1-Jul-02

Ending: 30-Jun-03

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	To offset beauty shop income	\$ (53,137)	40	1
2	To offset catering income	(52,626)	2	2
3	To disallow wine & liquor expense	(2,253)	2	3
4	To offset miscellaneous income	(3,654)	21	4
5	To offset laundry income	(18,157)	4	5
6	To offset FERIP/FERST income	(62,145)	22	6
7	To capitalise Deferred Maintenance	(12,454)	6	7
8	To capitalise Repair & Maintenance	(9,959)	6	8
9	To expense Deferred Maintenance	19,471	6	9
10	To disallow amortization expense	(15,292)	31	10
11	To disallow legal fees	(13,738)	19	11
12	To disallow food cost	(516)	10	12
13	To offset loss on investment	(4,491)	17	13
14	To offset special fund income	(4,501)	10a	14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(233,452)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

07/01/02

Ending:

06/30/03

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(56,748)	0	0	0	0	0	0	0	0	0	0	(56,748)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(18,157)	0	0	0	0	0	0	0	0	0	0	(18,157)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(2,942)	0	0	0	0	0	0	0	0	0	0	(2,942)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(77,847)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(77,847)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(516)	0	0	0	0	0	0	0	0	0	0	(516)	10
10a	Therapy	(4,501)	0	0	0	0	0	0	0	0	0	0	(4,501)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(5,017)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,017)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	165,151	0	0	0	0	0	0	0	0	0	0	165,151	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(13,738)	0	0	0	0	0	0	0	0	0	0	(13,738)	19
20	Fees, Subscriptions & Promotions	(9,561)	0	0	0	0	0	0	0	0	0	0	(9,561)	20
21	Clerical & General Office Expenses	(3,654)	0	0	0	0	0	0	0	0	0	0	(3,654)	21
22	Employee Benefits & Payroll Taxes	(62,145)	0	0	0	0	0	0	0	0	0	0	(62,145)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>76,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,053</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(6,811)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,811)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number    Lieberman Geriatric Health Centre#    0026195

Report Period Beginning:

07/01/02

Ending:

06/30/03

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	(15,292)	0	0	0	0	0	0	0	0	0	0	(15,292)	31
32	Interest	(626)	0	0	0	0	0	0	0	0	0	0	(626)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(15,918)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,918)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(53,137)	0	0	0	0	0	0	0	0	0	0	(53,137)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>(53,137)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(53,137)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(75,866)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(75,866)</b>	<b>45</b>



Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

7/1/2002

Ending:

6/30/2003

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None		None		Council for Jewish Eld	Chicago	Community Services

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Dues, Fees, Subscriptions	\$ 6,049	Council for Jewish Elderly	33.90%	\$ 3,998	\$ (2,051)	1
2	V	34 Clerical & General Office Expenses	271,314	Council for Jewish Elderly	33.90%	179,339	(91,975)	2
3	V	34 Occupancy	561,900	Council for Jewish Elderly	33.90%	499,467	(62,433)	3
4	V	34 Insurance	23,398	Council for Jewish Elderly	33.90%	15,466	(7,932)	4
5	V	34 Equipment Rental	9,945	Council for Jewish Elderly	33.90%	6,574	(3,371)	5
6	V	34 Admininstrative Transportation	5,544	Council for Jewish Elderly	33.90%	3,665	(1,879)	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 878,150			\$ 708,508	\$ * (169,642)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 7/1/2002 Ending: 6/30/2003

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	n/a								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

7/1/2002Ending: #####

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization

Council for Jewish Elderly

Street Address

3003 W. Touhy Avenue

City / State / Zip Code

Chicago, IL 60645

Phone Number

(773) 508-1010

Fax Number

(773) 508-1028

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	20	Dues, Fees, Subscriptions	Accum. Cost	42,846,330	9	\$ 6,049	\$ 14,524,906	\$ 2,051	1
2	21	Clerical & General Office Expenses	Accum. Cost	42,846,330	9	271,314	14,524,906	91,975	2
3									3
4	25	Other Administrative Transport	Accum. Cost	42,846,330	9	5,544	14,524,906	1,879	4
5	26	Insurance	Accum. Cost	42,846,330	9	23,398	14,524,906	7,932	5
6	35	Equipment Rental	Accum. Cost	42,846,330	9	9,945	14,524,906	3,371	6
7	21	Clerical & General Office Expenses	Direct Cost	9	9	561,900	1	62,433	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 878,150	\$	\$ 169,641	25

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

7/1/2002

Ending:

6/30/2003

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Il. Dev Finance Authority		x	Mortgage	various	5/18/95	\$ 8,000,000	\$ 8,000,000	3/01/15	various	\$ 182,846	1	
2	First American Bank		x	Maintenance loan	various	6/25/95	41,345		7/01/03	7.9000	245	2	
3	Allocated from CJE	x		capital improvements	various	7/1/99-			7/1/22	various	110,402	3	
4						7/01/02						4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 8,041,345	\$ 8,000,000			\$ 293,493	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 8,041,345	\$ 8,000,000			\$ 293,493	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ n/a Line # \* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

## B. Real Estate Taxes

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.         </div>			
1. Real Estate Tax accrual used on 2002 report.	\$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$		2
3. Under or (over) accrual (line 2 minus line 1).	\$		3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.			
<b>TOTAL REFUND \$                      For                      Tax Year.      (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$		7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	1998	8	
	1999	9	
	2000	10	
	2001	11	
	2002	12	

	<b>FOR OHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2002	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

1. Please indicate a negative number by use of brackets ( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

## 2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY IDPH LICENSE NUMBER 0026195

TELEPHONE (773) 508-4462 FAX #: (773) 508-4466

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

### B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

A. Square Feet:

162,984

B. General Construction Type:

Exterior

Brick

Frame

Concrete, Metal

Number of Stories

7

C. Does the Operating Entity?

X

(a) Own the Facility

(b) Rent from a Related Organization.

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity?

X

(a) Own the Equipment

(b) Rent equipment from a Related Organization.

X

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

YES

X

NO

If so, please complete the following:

1. Total Amount Incurred:

n/a

2. Number of Years Over Which it is Being Amortized:

n/a

3. Current Period Amortization:

n/a

4. Dates Incurred:

n/a

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	216,480	1980	\$ 809,873	1
2					2
3	TOTALS	216,480		\$ 809,873	3

Facility Name &amp; ID Number    Lieberman Geriatric Health Centre

#    0026195

Report Period Beginning:

7/1/2002

Ending:

6/30/2003

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	240		1981	1981	\$ 10,023,348	\$ 250,585	40	\$		\$ 5,199,619	4
5				1983	32,224	805	40			15,699	5
6				1984	7,755	194	40			3,589	6
7				1987	19,886	497	40			7,714	7
8				1976	29,583	739	40			11,455	8
	Improvement Type**										
9	Land Improvements			1981	96,365		15			96,365	9
10	Land Improvements			1983	54,161		15			54,161	10
11	Land Improvements			1985	3,575		15			3,575	11
12	Land Improvements			1987	78,564	5,238	15			75,946	12
13	Land Improvements			1988	7,394		10			7,394	13
14	Land Improvements			1989	19,724		10			19,724	14
15	Building Improvements			1990	7,500		10			7,500	15
16	Capital			1990	18,636					18,636	16
17	Building Improvements			1991	22,617		10			22,617	17
18	Capital			1991	24,989					24,989	18
19	Capital (in excess of \$4,500 and not subject to deferral)			1992	22,722					22,722	19
20	Capital (30 doors & chiller repair)			1993	15,514	1,034	15			10,341	20
21	Building-Parking Lot			1992	207,995	13,866	15			145,593	21
22	Capital - Memorial			1994	603	40	15			400	22
23	Capital - Shades, Doors			1994	5,534	369	15			3,689	23
24	Capital - Blinds			1994	6,018		7			6,018	24
25	Capital - Thermostat Project			1994	41,780	2,785	15			27,850	25
26	Electrical Motor			1995	1,046	70	15			630	26
27	Automatic Door Parts			1995	1,197	80	15			720	27
28	Compressor Parts			1995	747	50	15			450	28
29	Land & Building Improvements			1996	3,736,269	373,627	10			2,802,202	29
30	Carpeting			1996	3,686	527	7			3,686	30
31	Miniblinds			1996	2,742	392	7			2,742	31
32	Miniblinds			1996	634	91	7			634	32
33	Storage Cabinet			1996	515	74	7			515	33
34	Water Pipes			1996	1,265	84	15			672	34
35	Electrical Motor			1996	1,318	88	15			664	35
36	Electrical Circuit			1996	738	49	15	49		392	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total



**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Compressor/Valves	1996	\$ 1,165	\$ 78	15	\$	\$	\$ 624		37
38	Fan Motors	1996	779	52	15			416		38
39	HVAC Piping	1996	824	55	15			440		39
40	Damper Motors	1996	1,109	74	15			592		40
41	Valves	1996	3,184	212	15			1,696		41
42	Door Motion Detector	1996	648	43	15			344		42
43	Shelves	1996	700	47	15			376		43
44	Electric Heaters	1996	821	55	15			440		44
45	Water Pump	1996	863	58	15			464		45
46	50Gallon Cisterns	1996	2,107	140	15			1,120		46
47	Shelves	1996	612	87	7			609		47
48	Flourscent Lamps, Starters	1996	1,598	228	7			1,596		48
49	Electrical Circuit & Receptacle	1996	837	84	10			586		49
50	Electrical Heaters	1996	930	93	10			651		50
51	Chimney Cap	1996	963	96	10			647		51
52	Side Rails	1996	558	56	10			392		52
53	Batteries	1996	1,021	102	10			714		53
54	Tanks	1996	1,690	169	10			1,183		54
55	Storage Cabinets & Hardware	1996	803	80	10			560		55
56	Window Glass	1996	5,932	593	10			4,151		56
57	Parking Lot Repaving	1996	27,150	2,715	10			17,648		57
58	Engineering Study	1996	18,127	1,813	10			11,784		58
59	Electrical Improvements	1996	3,676	368	10			2,391		59
60	Reinforce Windows	1996	4,500	450	10			2,925		60
61	Roof Replacement	1996	45,050	4,505	10			29,283		61
62	Roof Inspection	1996	3,100	310	10			2,015		62
63	Engineering Study	1996	3,165	317	10			2,059		63
64	Roof Replacement	1996	75,825	7,583	10			49,288		64
65	Engineering Study	1996	7,210	721	10			4,686		65
66	Carpeting	1996	889	89	10			578		66
67	Roof Replacement	1996	12,383	1,238	10			8,048		67
68	Roof Inspection	1996	10,938	1,094	10			7,111		68
69	Engineering Study	1996	6,844	684	10			4,447		69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 675,572		\$	\$	\$ 8,758,766		70

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward		\$ 14,742,645	\$ 675,572		\$	\$	\$ 8,758,766		1
2	Roof Replacement	1996	44,901	4,490	10			29,185		2
3	Roof Inspection	1996	3,563	356	10			2,315		3
4	Engineering Study	1996	4,772	477	10			3,101		4
5	Electrical Systems	1996	1,171	117	10			761		5
6	Flourescent Lamps, Starters	1997	508	73	7			511		6
7	Motor starter	1997	914	91	10			637		7
8	Replace HVAC Bearings	1997	397	40	10			280		8
9	Replace Valves	1997	3,297	330	10			2,306		9
10	Insulation	1997	700	70	10			490		10
11	Window Glass	1997	745	75	10			525		11
12	CJE Friends Flooring, Signs	1997	894	89	10			623		12
13	Install new Lochnivar System	1997	6,300	630	10			3,150		13
14	Roof Inspection	1997	5,753	575	10			3,738		14
15	Engineering Study	1997	2,067	207	10			1,345		15
16	Roof Inspection	1997	37,440	3,744	10			24,336		16
17	Engineering Study	1997	8,470	847	10			5,505		17
18	Masonry Repair	1997	7,073	707	10			4,596		18
19	Roof Inspection	1997	2,575	258	10			1,675		19
20	Roof Inspection	1997	24,572	2,457	10			15,971		20
21	Alarm System	1998	706	71	10			353		21
22	Electrical Work	1998	2,827	283	10			1,412		22
23	Kohler Pedestal & Plumbing	1998	7,122	712	10			3,560		23
24	AC Repair Parts	1998	2,214	221	10			1,103		24
25	Boiler Repair	1998	7,980	798	10			3,990		25
26	Building Maintenance & Supplies	1998	1,191	119	10			596		26
27	Air Conditioner	1998	101,153	10,115	10			50,573		27
28	Replace Blinds in 13 Rooms	1998	1,645	235	7			1,176		28
29	Replace Blinds in 13 Rooms	1998	1,645	235	7			1,176		29
30	Carpet	1998	1,699	243	7			1,211		30
31	Motion Detector, Installation	1998	2,980	298	10			1,490		31
32	Bearing Ass. Impeller, Seals	1998	2,369	237	10			1,185		32
33	Reconfigure Time Control	1998	2,573	257	10			1,285		33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 705,030		\$	\$	\$ 8,928,926		34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 15,034,861	\$ 705,030		\$	\$	\$ 8,928,926		1
2	Door Restraints, Installation	1998	4,700	470	10			2,350		2
3	Mechanical Insulation	1998	1,835	184	10			920		3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998	7,531	753	10			3,515		4
5	Glass & Insulating Units	1998	2,548	255	10			1,263		5
6	CCTV Security System	1998	5,980	598	10			2,691		6
7	Concrete Work	1998	4,475	448	10			2,016		7
8	CCTV Security System	1998	10,080	1,008	10			4,536		8
9	Windows Replacements	1999	238,044	23,804	10			107,118		9
10	Tuckpointing/Masonry Repairs	1999	969,713	96,971	10			339,399		10
11	Med Room Keypads	2000	3,009	301	10			1,053		11
12	Replace Air Conditioner	2000	104,900	10,490	10			36,715		12
13	Carpet	2000	512	51	10			179		13
14	Compactor	2000	10,000	1,000	10			3,500		14
15	Kitchen re-wire	2000	1,013	101	10			354		15
16	Awning	2000	5,474	547	10			1,915		16
17	Replace Door	2000	1,580	158	10			553		17
18	Design Consultation	2000	683	68	10			238		18
19	Design Consultation	2000	2,405	241	10			843		19
20	Compactor Mower	2000	792	79	10			277		20
21	Streamer & Light	2000	2,157	216	10			756		21
22	Design Services	2000	443	44	10			154		22
23	Design Consultation	2000	1,439	144	10			504		23
24	Architect Review of Lieberman	2000	5,899	590	10			2,065		24
25	Design Services	2000	420	42	10			147		25
26	Flooring Deposit	2000	24,000	2,400	10			8,400		26
27	Wallcovering	2000	1,021	102	10			357		27
28	Doors	2000	4,900	490	10			1,715		28
29	Light Fixtures	2000	66,360	6,636	10			23,226		29
30	Water Heater	2000	3,225	323	10			1,130		30
31	Exhaust Fan	2000	985	99	10			346		31
32	Re-pipe Kitchen	2000	4,850	485	10			1,698		32
33	Front Hadicap Door	2000	1,300	130	10			455		33
34	TOTAL (lines 1 thru 33)		\$ 16,527,134	\$ 854,257		\$	\$	\$ 9,479,314		34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 16,527,134	\$ 854,257		\$	\$	\$ 9,479,314	1
2	Lighting	2000	1,425	143	10			500	2
3	Lighting	2000	1,450	145	10			508	3
4	Fan Wheels & Shaft	2000	1,187	119	10			416	4
5	Doors	2000	1,739	174	10			609	5
6	Med Room Keypads	2000	2,307	231	10			808	6
7	Sump Pump	2000	631	63	10			221	7
8	Design Services	2000	1,405	141	10			493	8
9	Shipping Wallpaper	2000	65	7	10			24	9
10	Fencing	2000	4,595	460	10			1,610	10
11	Handrail Labor & Materials	2000	8,650	865	10			3,028	11
12	Tuckpointing/Masonry Repairs	2000	529,553	52,955	10			185,342	12
13	Building improvements - Tubroom	2001	109,584	10,958	10			27,395	13
14	Building improvements - Kitchen	2001	42,624	4,262	10			10,655	14
15	Building improvements - Flooring	2001	200,045	20,005	10			50,012	15
16	Building improvements - Lighting Lamps	2001	123,855	12,386	10			30,965	16
17	Building improvements - Heating and Cooling	2001	51,378	5,138	10			12,845	17
18	Building improvements - Responder System	2001	3,054	305	10			763	18
19	Building improvements - Painting and Wallpaper	2001	94,155	9,416	10			23,540	19
20	Building improvements - Windows and Doors	2001	11,163	1,116	10			2,790	20
21	Building improvements - Nursing Station	2001	65,706	6,571	10			16,427	21
22	Building improvements - Elevator Repairs	2001	42,552	4,255	10			10,638	22
23	Building improvements - Electrical Repairs	2001	68,930	6,893	10			17,233	23
24	Building improvements - Driveway Repair	2001	20,000	2,000	10			5,000	24
25	Building improvements - Signage	2001	9,240	924	10			2,310	25
26	Building improvements - Five Floor Remodeling	2001	39,329	3,933	10			9,832	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 17,961,756	\$ 997,719		\$	\$	\$ 9,893,275	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

## STATE OF ILLINOIS

Page 12E

Facility Name &amp; ID Number    Lieberman Geriatric Health Centre

#    0026195

Report Period Beginning:

07/01/02

Ending:

06/30/03

## XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 17,961,756	\$ 997,719		\$	\$	\$ 9,893,275	1
2	Capitalized Deferred Maint. Cost 00: \$43,302								2
3	Wall Repair	2000	4,350	435	10			1,523	3
4	Scrapte & Painting Doors & Stairs	2000	850	85	10			298	4
5	Painting	2000	4,085	409	10			1,431	5
6	Sump Pump & Parts	2000	1,824	182	10			637	6
7	Nurse Call System	2000	1,013	101	10			354	7
8	Door Alarm & Nurse Call System	2000	1,774	177	10			620	8
9	Swing Door Automation	2000	1,537	154	10			539	9
10	Rewire Control Circuit	2000	2,406	241	10			843	10
11	Fan Wheels	2000	2,188	219	10			766	11
12	Chiller	2000	1,989	199	10			696	12
13	Air Conditioner	2000	1,372	137	10			480	13
14	Heating System	2000	3,422	342	10			1,197	14
15	Heating System	2000	6,372	637	10			2,230	15
16	Air Conditioner	2000	3,007	301	10			1,053	16
17	Tub Wall	2000	2,667	267	10			934	17
18	Sliding Door	2000	1,067	107	10			374	18
19	Sliding Door	2000	1,862	186	10			651	19
20	Activator Motor	2000	1,517	152	10			532	20
21	Capitalized Maint. & Repair 00: \$10,299								21
22	Decorating	2000	2,960	296	10			1,036	22
23	Plumbing Repairs	2000	4,426	443	10			1,550	23
24	Repair Concrete	2000	2,913	291	10			1,019	24
25	Capitalized Maint. & Repair 01: \$34,161							817	25
26	Boiler Repairs	2001	5,448	545	10			1,078	26
27	Disposer Repair	2001	3,550	355	10			717	27
28	Hoshi Dispenser Repairs	2001	2,410	241	10			2,314	28
29	Air Conditioner Repair	2001	13,822	1,382	10			1,682	29
30	Plumbing Repairs	2001	2,000	200	10			1,240	30
31	Hot Top Repairs	2001	6,931	693	10				31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,049,518	\$ 1,006,495		\$	\$	\$ 9,919,885	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 18,049,518	\$ 1,006,495		\$	\$	\$ 9,919,885	1
2	Receiver Antenna	2001	783	78	10			196	2
3	Elevator Alarm	2002	1,566	157	10			391	3
4	Chillers	2002	4,270	427	10			1,068	4
5	Roof Repair	2002	787	79	10			196	5
6	Intercom System	2002	1,193	119	10			299	6
7	Fiberglass Tank	2002	2,805	281	10			701	7
8	Tube Convection Base Heater	2002	3,612	361	10			903	8
9	Walk-in Cooler Doors	2002	2,477	248	10			619	9
10	Actuator with Motor	2002	1,850	185	10			463	10
11	Boiler	2002	2,300	230	10			575	11
12	Landscaping	2002	15,230	1,015	15			2,539	12
13	Pumps & Motors	2002	8,259	826	10			2,065	13
14	Elevator Repair	2002	38,601	3,860	10			9,650	14
15	Walk-in Coolers	2002	33,650	3,365	10			8,413	15
16	Kitchen Remodeling	2002	100,583	10,058	10			25,146	16
17	Bath House Remodeling	2002	78,890	7,889	10			19,723	17
18	Parking Lot Lighting	2002	1,868	187	10			467	18
19	Dining Room Remodeling	2002	6,303	630	10			1,576	19
20	6th Floor Partitions	2002	2,395	240	10			599	20
21	Carpeting	2002	8,286	829	10			2,071	21
22	HVAC Repairs	2002	2,861	286	10			715	22
23	Electrical Repairs	2002	13,162	1,316	10			3,290	23
24	Boiler	2002	12,960	1,296	10			3,240	24
25	Equipment Repairs	2002	14,658	1,466	10			3,665	25
26	Survey & Inspection	2002	2,778	278	10			695	26
27	Water Tank Insulation	2002	2,412	241	10			603	27
28	Borg Nurse Call System	2002	7,625	763	10			1,906	28
29	Adjustment for Prior Years	2003	33,664	(796)	10			(5,404)	29
30	Resident Room Flooring	2003	37,279	3,728	10			3,728	30
31	Refrigerator	2003	2,339	234	10			234	31
32	Wallpaper	2003	28,463	2,846	10			2,846	32
33	Nurse Call System	2003	219,536	21,954	10			21,954	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,742,963	\$ 1,071,170		\$	\$	\$ 10,035,016	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 18,742,963	\$ 1,071,170		\$	\$	\$ 10,035,016		1
2	Resident Rooms Wallcovering	2003	26,220	2,622	10			2,622		2
3	Mattresses	2003	4,384	438	10			438		3
4	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10			1,600		4
5	Furniture-First Floor	2003	62,371	6,237	10			6,237		5
6	Furniture	2003	3,475	348	10			348		6
7	Elevator Renovation	2003	60,466	6,047	10			6,047		7
8	Design Services	2003	13,129	1,313	10			1,313		8
9	Beds	2003	226,440	22,644	10			22,644		9
10	Plumbing Renovations	2003	28,731	2,873	10			2,873		10
11	Freezer Door	2003	2,790	279	10			279		11
12	Chair Scale	2003	5,030	503	10			503		12
13	Blood Pressure Oximeter	2003	7,862	786	10			786		13
14	Furniture	2003	34,108	3,411	10			3,411		14
15	Front & Dock Doors	2003	2,258	226	10			226		15
16	Courtyard Camera	2003	725	73	10			73		16
17	Balcony Renovation	2003	8,000	800	10			800		17
18	Shower Chair	2003	858	86	10			86		18
19	Doors	2003	6,000	600	10			600		19
20	Vinyl Floor Base	2003	1,919	192	10			192		20
21	Roof Repairs	2003	1,750	175	10			175		21
22	Support Stand	2003	1,392	139	10			139		22
23	Alenti W/O Scale	2003	4,062	406	10			406		23
24	Furniture	2003	1,591	159	10			159		24
25	Cash Protection System	2003	203	20	10			20		25
26	Fixtures, bulbs	2003	914	91	10			91		26
27	Ice Water Dispenser	2003	2,700	270	10			270		27
28	Equipment Dietary Trays	2003	3,150	315	10			315		28
29	Carpet	2003	951	95	10			95		29
30	First Floor Renovation	2003	110,374	11,037	10			11,037		30
31	Valve System	2003	86,572	8,657	10			8,657		31
32	Outdoor Lighting	2003	1,076	108	10			108		32
33	First Floor Signage	2003	485	49	10			49		33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 19,468,949	\$ 1,143,768		\$	\$	\$ 10,107,615		34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

06/30/03

**\*\*Improvement type must be detailed in order for the cost report to be considered complete**



Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**

Report Period Beginning:

7/1/2002

Ending:

6/30/2003

**XI. OWNERSHIP COSTS (continued)****C. Equipment Depreciation-Excluding Transportation. (See instructions.)**

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,558,909	\$ 172,207	\$	\$ (172,207)	10	\$ 990,352	71
72	Current Year Purchases	378,893	37,889		(37,889)	10	37,889	72
73	Fully Depreciated Assets	(579,886)						73
74								74
75	TOTALS	\$ 2,357,916	\$ 210,096	\$	\$ (210,096)		\$ 1,028,241	75

**D. Vehicle Depreciation (See instructions.)\***

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility/Maintenance	Chevy Pick-up	1996	\$ 20,106	\$	\$	\$	5	\$ 20,106	76
77										77
78										78
79										79
80	TOTALS			\$ 20,106	\$	\$	\$		\$ 20,106	80

**E. Summary of Care-Related Assets**

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 22,513,137	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,357,659	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,357,661	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 11,159,756	85

**F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)**

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

**G. Construction-in-Progress**

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: \_\_\_\_\_

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? \_\_\_\_\_

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

\*\*

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease n/a.

n/a

9. Option to Buy: ☐ YES ☐ NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ \_\_\_\_\_ Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2004 \$ \_\_\_\_\_

13. /2005 \$ \_\_\_\_\_

14. /2006 \$ \_\_\_\_\_

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**A. TYPE OF TRAINING PROGRAM** (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<b>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</b>  <div style="display: flex; justify-content: space-between;"> <span><input type="checkbox"/> YES</span> <span><input checked="" type="checkbox"/> NO</span> </div> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<b>2. CLASSROOM PORTION:</b>  IN-HOUSE PROGRAM <input type="checkbox"/>  IN OTHER FACILITY <input type="checkbox"/>  COMMUNITY COLLEGE <input type="checkbox"/>  HOURS PER AIDE _____	<b>3. CLINICAL PORTION:</b>  IN-HOUSE PROGRAM <input type="checkbox"/>  IN OTHER FACILITY <input type="checkbox"/>  HOURS PER AIDE _____
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1		2		3	4
		Facility					
		Drop-outs	Completed			Contract	Total
1	Community College Tuition	\$	\$			\$	\$
2	Books and Supplies						
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	Nurse Aide Competency Tests						
9	TOTALS	\$	\$			\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$					

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
 (c) For in-house training programs only. Do not include fringe benefits.  
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training aides from other facilities.

\$ \_\_\_\_\_

**D. NUMBER OF AIDES TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$	1,146	\$ 113,452	\$	1,146	\$ 113,452	1
2	Licensed Speech and Language Development Therapist		hrs		316	58,309	1,010	316	59,319	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		1,237	149,312		1,237	149,312	4
5	Physician Care		visits			17,892			111,139	5
6	Dental Care		visits			5,440			5,440	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts				124,222		124,222	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					13,241	69,257		82,498	13
14	TOTAL			\$	2,699	\$ 357,646	\$ 194,489	2,699	\$ 645,382	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 55,543	\$	1
2	Cash-Patient Deposits	370,491		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,121,968		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	90,782		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,638,784	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	2,512,972		12
13	Land	809,873		13
14	Buildings, at Historical Cost	19,315,280		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,378,025		16
17	Accumulated Depreciation (book methods)	(11,159,757)		17
18	Deferred Charges	178,404		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 14,034,797	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 15,673,581	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 599,476	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	425,346		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	781,676		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	5,720		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due to related parties</u>	4,997,112		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,809,330	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	8,000,000		41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 8,000,000	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 14,809,330	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 864,251	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 15,673,581	\$	48

\*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,659,672	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,659,672	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	(1,738,179)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) <b>Jewish Federation Subsidy</b>	942,758	15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (795,421)	17
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 864,251	24 *

\* This must agree with page 17, line 47.

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning: 07/01/02

Ending:

06/30/03

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 13,227,101	1
2	Discounts and Allowances for all Levels	48,492	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 13,275,593	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients	26,706	5
6	Therapy	181,177	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 207,883	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	53,137	13
14	Non-Patient Meals	54,495	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(3,762)	19
20	Radiology and X-Ray		20
21	Other Medical Services	1,085	21
22	Laundry	18,157	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 123,112	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions	47,820	24
25	Interest and Other Investment Income***	433,934	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 481,754	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Application fees &amp; Patient Care adjustments</b>	12,565	28
28a	<b>FERIP/FERST (Pension income)</b>	62,145	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 74,710	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,163,052	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	3,257,392	31
32	Health Care	6,574,536	32
33	General Administration	3,991,125	33
	<b>B. Capital Expense</b>		
34	Ownership	1,666,446	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	280,332	35
36	Provider Participation Fee	131,400	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,901,231	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,738,179)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,738,179)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? n/a If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**Report Period Beginning: **07/01/02**Ending: **06/30/03**

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	931	1,040	\$ 73,247	\$ 70.43	1
2	Assistant Director of Nursing	2,008	2,090	78,197	37.41	2
3	Registered Nurses	47,530	52,911	1,498,668	28.32	3
4	Licensed Practical Nurses	23,233	25,410	559,326	22.01	4
5	Nurse Aides & Orderlies	234,384	251,000	2,741,891	10.92	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	898	1,040	41,521	39.92	8
9	Activity Director	2,600	3,023	72,413	23.95	9
10	Activity Assistants	9,805	11,265	203,278	18.05	10
11	Social Service Workers	5,874	7,180	202,657	28.23	11
12	Dietician	1,534	2,216	64,641	29.17	12
13	Food Service Supervisor	9,937	11,776	269,550	22.89	13
14	Head Cook					14
15	Cook Helpers/Assistants	73,229	79,473	790,219	9.94	15
16	Dishwashers					16
17	Maintenance Workers	16,395	17,828	272,743	15.30	17
18	Housekeepers	28,192	31,116	308,105	9.90	18
19	Laundry	11,392	12,080	142,713	11.81	19
20	Administrator	876	1,040	93,379	89.79	20
21	Assistant Administrator	3,528	3,752	143,808	38.33	21
22	Other Administrative	5,046	5,536	1,226,198	221.50	22
23	Office Manager					23
24	Clerical	4,912	4,311	63,546	14.74	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	9,422	10,728	133,957	12.49	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Allocated to CJE Home Delivered Meals</u>			(377,387)		33
34	TOTAL (lines 1 - 33)	491,726	534,815	\$ 8,602,670 *	\$ 16.09	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 62,414	L1, C3	35
36	Medical Director	monthly	10,000	L9, C3	36
37	Medical Records Consultant		3,200	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	montly	7,280	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Rabbi</u>	monthly	29,509	L11, C3	46
47	Psychiatrist	monthly	2,700	L10, C3	47
48	Infectious Control	monthly	4,225	L10, C3	48
49	TOTAL (lines 35 - 48)		\$ 119,328		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	3,667	\$ 205,398	L10, C3	50
51	Licensed Practical Nurses	134	4,690	L10, C3	51
52	Nurse Aides	43	645	L10, C3	52
53	TOTAL (lines 50 - 52)	3,844	\$ 210,733		53



Facility Name & ID Number    **Lieberman Geriatric Health Centre**

**XIX. SUPPORT SCHEDULES**

STATE OF ILLINOIS

#    **0026195**

Report Period Beginning:    **07/01/02**

Page 21

Ending:    **06/30/03**

<b>A. Administrative Salaries</b> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Name</th> <th style="width: 20%;">Function</th> <th style="width: 10%;">Ownership %</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr><td>Barbara Wexler</td><td>Administrator</td><td style="text-align: center;">0</td><td style="text-align: right;">\$ 93,380</td></tr> <tr><td>Anna-Liisa LaCroix</td><td>Asst. Adminstr</td><td style="text-align: center;">0</td><td style="text-align: right;">49,652</td></tr> <tr><td>Sandra Crasko</td><td>Asst. Adminstr</td><td style="text-align: center;">0</td><td style="text-align: right;">44,223</td></tr> <tr><td>Ronald Weismehl</td><td>Executive Director</td><td style="text-align: center;">0</td><td style="text-align: right;">93,344</td></tr> <tr><td>Daniel Silverstein</td><td>Assoc. Exe. 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Dir.	0	33,446	TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 417,521	<b>D. 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\* Attach copy of IMRF notifications

\*\*See instructions.

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

(continued from page 1)													
1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	Deferred Maintenance	Various	\$ 132,633	varies	\$ 8,702	\$ 7,139	\$ 6,877	\$ 5,640	\$ 5,211	\$ 4,186	\$	\$	\$
2	Decorating Expense	2001	7,444	3		1,241	2,481	2,481	1,241				
3	Plumbing Expense	2001	5,524	3		921	1,841	1,841	921				
4	Air Conditioner Repair	2001	17,324	3		2,887	5,775	5,775	2,887				
5	Decorating Expense	2002	4,977	3			830	1,659	1,659	829			
6	Decorating Expense	2003	8,823	3				1,470	2,941	2,941	1,471		
7	Plumbing Expense	2003	3,630	3				605	1,210	1,210	605		
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 180,355		\$ 8,702	\$ 12,188	\$ 17,804	\$ 19,471	\$ 16,070	\$ 9,166	\$ 2,076	\$	\$

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN, LPN, NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Services Network : \$11,016
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? n/a
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 134,573 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over \_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 131,400  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? n/a
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes-HDM For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ n/a Has any meal income been offset against related costs? Yes Indicate the amount. \$ 54,495
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? n/a  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training?** n/a  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ n/a
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: RSM McGladrey The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

<b>C. Professional Services</b>		
<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
<b>AM&amp;G Tax &amp; Business Services</b>	<b>Business Services</b>	<b>\$ 9,600</b>
<b>JUF</b>		<b>4,511</b>
<b>American Express Tax &amp; Business Svcs</b>	<b>Business Services</b>	<b>6,384</b>
<b>AM&amp;G Tax &amp; Business Services</b>	<b>Audit Fees</b>	<b>18,350</b>
	<b>Allocated Professional Fees</b>	<b>26,027</b>
	<b>Data Processing</b>	<b>120,000</b>
	<b>Bond Project Mgmt</b>	<b>(75,000)</b>
	<b>Purchase Accrual</b>	<b>5,621</b>
	<b>Accrued Legal</b>	<b>5,335</b>
<b>Quality Business Solutions</b>		<b>1,455</b>
<b>Len Frumkin</b>		<b>13,196</b>
<b>Ed Rothman</b>		<b>9,077</b>
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>		
<b>(If total legal fees exceed \$2500 attach copy of invoices.)</b>		<b>\$ 144,556</b>

Adust Out:

JUF Legal	\$	13,032
Gardner	\$	256
Stein	\$	450
	\$	(13,738)

Other for Special Services

	line ref	cost
Oxygen Concentrators	L39, C2	\$ 7,320
Oxygen	L39, C2	\$ 52,437
Vaccine Expense	L39, C2	\$ 5,931
Air Flotation Mattress	L39, C2	\$ 3,569

Sub-Total Other \$ 69,257

Lab & X-Ray L39, C3 \$ 13,241

Sub-Total Practitioner \$ 13,241

Per Financial Statements, Reconciliation in Depreciation

	Gross	Write-Off Fully Depreciated CY	Historical Cost <sup>1,2</sup>	Depreciation: Current Year	Depreciation: Prior Years	Write Off Fully Depreciated	Depreciation: Cumulative	Net
Land	\$ 809,873	\$ -	\$ 809,873	\$ -	\$ -	\$ -	\$ -	\$ 809,873
Building: Landscaping	\$ 464,982	\$ (154,101)	\$ 310,881	\$ (18,106)	\$ (364,798)	\$ 154,101	\$ (228,803)	\$ 82,078
Building: Structure	\$ 10,112,795	\$ -	\$ 10,112,795	\$ (252,820)	\$ (5,238,075)	\$ -	\$ (5,490,895)	\$ 4,621,900
Building: Improvements	\$ 8,929,116	\$ (37,508)	\$ 8,891,608	\$ (876,638)	\$ (3,552,581)	\$ 37,508	\$ (4,391,711)	\$ 4,499,897
Building Sub-Total	\$ 19,506,893	\$ (191,609)	\$ 19,315,284	\$ (1,147,564)	\$ (9,155,454)	\$ 191,609	\$ (10,111,409)	\$ 9,203,875
Equipment (F&F)	\$ 2,937,802	\$ (579,887)	\$ 2,357,915	\$ (210,097)	\$ (1,398,032)	\$ 579,886	\$ (1,028,243)	\$ 1,329,672
Vehicles	\$ 20,106	\$ -	\$ 20,106	\$ -	\$ (20,106)	\$ -	\$ (20,106)	\$ -
TOTAL	\$ 23,274,674	\$ (771,496)	\$ 22,503,178	\$ (1,357,661)	\$ (10,573,592)	\$ 771,495	\$ (11,159,758)	\$ 11,343,420

Notes

1 FY03, R&R depreciated over 10 years

2 Difference between this schedule and total on page 12H is capitalized repairs and maintenance for FY03

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# Reconciliation from Cost Report to Income/Expense Statement

Total Revenues per Income Statement	\$14,974,411	Total Revenues per Cost Report pg 19	\$14,031,652
	<u>-\$942,759</u> less Federation allocation		<u>\$131,400</u> plus Provider Participation Fees
	\$14,031,652		\$14,163,052
	<u>\$131,400</u> Add Provider Participation Fees		
	\$14,163,052	diff	\$0

Total Expenses per Income Statement	\$15,769,831	Total Expenses per Cost Report pg 19	\$15,901,231
			<u>-\$131,400</u> less Provider Participation Fees
			\$15,769,831
		diff	\$0